



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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Tuesday

2024 ജനുവരി 30
30th January 2024

1199 മകരം 16
16th Makaram 1199

1945 മാഘം 10
10th Magha 1945

നമ്പർ
No.

368

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.9/2024/TAXES.

Dated, Thiruvananthapuram, 29th January, 2024.

15th Makaram, 1199.

S. R. O. No. 91/2024

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment



further to amend the notification issued under G.O. (P) No.73/2017/TAXES dated 30th June, 2017 and published as S.R.O. No.371/2017 in the Kerala Gazette Extraordinary No. 1361 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the Table, -

(1) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of, - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil";

(2) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(4) against serial number 8, in column (3), in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(5) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted.



2. This notification shall be deemed to have come into force with effect from the 20th day of October, 2023.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Pursuant to the decision taken in the 52nd Goods and Services Tax Council meeting, Government of Kerala have decided to exempt certain services provided to Governmental authorities and to exclude Indian Railways from the exemptions available for services supplied by Central Government.

The notification is intended to achieve the above object.

